REVISED CERTIFICATE OF SERVICE

IT IS HEREBY CERTIFIED that the foregoing Plaintiffs' Opposition to Defendant's Request to Extend Time to Complete Discovery (the "Opposition") filed through the ECF system was sent electronically to the registered participants as identified on the Notice of Electronic Filing (NEF). However, through inadvertence the Opposition was not served via overnight mail as stated in the original certificate of service. It is hereby certified that the Opposition was served via overnight mail on August 17th to the following address:

> Karen Wozniak Trial Attorney, Tax Division U.S. Department of Justice 555 Fourth Street, N.W. Room 7816 Washington DC, 20001

> > /s/ Peter H. Winslow

Admitted pro hac vice

Scribner, Hall & Thompson LLP 1875 Eye Street, N.W., Ste. 1050 Washington, D.C. 20006 Telephone: (202) 331-8585 E-mail: pwinslow@scribnerhall.com Counsel for the plaintiff